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October 11, 2007

Mr. Robert Rogers, Chief Deputy Clerk United States District Court Southern District of New York U.S. District Courthouse 300 Quarropas Street White Plains, New York 10601

Re:

The Northwestern Mutual Life Insurance Company

v. Marie Lisowski, et al. 07 Civ. 6619 (KMK) (LMS) Our File No. 21636.0039

Dear Mr. Rogers:

Enclosed for filing is Defendant's, Joetta Lisowski's, Answer To Cross-Claims with regard to the above-referenced matter.

If you have any questions, please do not hesitate to contact the undersigned.

Very truly yours,

MITCHELL P. LIEBERMAN

MPL:nm Enclosure

cc: Rivkin Radler LLP (w/enc.)

Attorneys for Plaintiff

Attn: Norman L. Tolle, Esq.

Gellert & Klein, P.C. (w/enc.) Attn: David R. Wise, Esq.

Joetta Lisowski